



*Specific Instructions for the completion of:
INTERMEDIATE CARE FACILITIES FOR INDIVIDUALS
WITH AN INTELLECTUAL DISABILITY OR RELATED
CONDITIONS (ICF/IID)
REQUEST FOR REVISION REPORT*

For assistance with the completion of the Request for Revision Report, contact the Provider Finance Department Customer Information and Training at PFD-LTSS@hhs.texas.gov or 512-424-6637.

For assistance in submitting the electronic Request for Revision Report, contact the Provider Finance Department Help Line at costinformationpfd@hhs.texas.gov or (512) 438-2680.

Purpose

The purpose of the Request for Revision Report (RFR) is to gather information for the Texas Health and Human Services Commission (HHSC) to use in determining if a provider met a higher attendant compensation level for the reporting period than the level it met on its most recently audited report functioning as its fiscal year 2019 Cost or Accountability or 2020 Report.

Who must complete this report?

All providers requesting a revision of their enrollment limitation for the fiscal year 2022 enrollment period (September 1, 2021– August 31, 2022) must complete this report.

General Instructions

Except where otherwise noted, this RFR is governed by all rules and instructions pertaining to the completion of your 2019 Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Conditions) (ICF/IID) Cost Report. Refer to:

- Cost Determination Process Rules at Title 1 of the Texas Administrative Code (TAC) §§355.101 - 355.111;
- Attendant Compensation Rate Enhancement Rules at 1 TAC §355.112;
- ICF/IID program-specific rules at 1 TAC §355.457;
- Training for the 2019 and 2020 ICF/IID Cost Report; and
- Specific Instructions for the Completion of the 2020 ICF/IID Cost Report.

Due Date

This report is due to HHSC by **July 31, 2021**. The RFR report is now online.

If the RFR report is not submitted by the due date, the enrollment limitation specified on the fiscal year 2022 "Enrollment Limitation List" will apply.

Website

An electronic version of the 2022 RFR is available on our website at: <https://pfd.hhs.texas.gov/long-term-services-supports>

Once you enter the website, click on the link to "Intermediate Care Facilities for Individuals with an Intellectual Disability or Related Conditions", then scroll down to the heading "Rate Enhancement – Attendant Compensation", and click on "View 2022 Rate Enhancement - Attendant Compensation Information". Then under the heading "2022 Enrollment Limitations Information", click on "View the Request for Revision Report and Instructions" and select "Complete the RFR".

Reporting Period

The reporting period is **September 1, 2020 through April 30, 2021**. The report must be completed for the entire reporting period.

Rounding

Round all reported monetary amounts to the nearest whole number (without zeros included for "cents"). For example, round \$25.49 to \$25 and round \$25.50 to \$26. Another example, round 2 hours and 15 minutes to 2 hours and round 2 hours and 45 minutes to 3 hours.

Rounding Statistical Amounts

Report statistical data (i.e., hours and miles) to two decimal places. For example, Report hours paid for attendants, 150 hours and 30 minutes as 150.50 hours and 150 hours and 20 minutes as 150.33 hours. RFRs submitted without appropriate decimal places may be returned for proper completion.

HHSC may return RFRs submitted without proper rounding of monetary amounts or statistical data for proper completion.

Accounting Method

All information submitted on the RFR must be based on an accrual method of accounting, except where otherwise specified. Governmental entities may report on a cash basis or modified accrual basis.

Cost Allocation Method

Refer to the Cost Determination Process Rules (1 TAC §355.102(j) and §355.105(b)(2)(B)(v)) for information concerning allowable allocation methods and requirements for adequate allocation summaries. FICA/Medicare, unemployment, worker's compensation premiums and paid claims and employee health paid claims may be allocated to attendants based on payroll or direct costed. Health insurance premiums, life insurance premiums and other employee benefits must be direct costed.

Report Certification

Contracted providers must certify the accuracy of the RFR submitted to HHSC. Contracted providers may be liable for civil penalties, criminal penalties and/or imprisonment if the RFR is not completed according to HHSC requirements or if the information is misrepresented and/or falsified. Before signing the certification pages, carefully read the certification statements to ensure that the signers have complied with the reporting requirements. The Methodology Certification advises preparers that they may lose the authority to prepare future reports if reports are not prepared in accordance with all applicable rules, instructions and mandatory training materials.

NOTE: any report submitted without original signed Certification and Methodology Certification pages will be returned to the provider. Copies and faxes will not be accepted.

Cover Sheet

Contracted Provider Identification

Each provider must complete the Contract Provider Identification section. Enter the name, address, phone number, fax number, and email address of the contracted provider.

Mailing Address

Enter the mailing address for the Contracted Provider.

Contracting Entity Information

Enter the Contracting Entity Name, the physical address, phone number, fax number and email address of the contracted provider.

Location of Accounting Records

Enter the address of the location of your company's accounting records.

Contact Information

Enter the contact name, title, organization, address, phone number, fax number and email address for the contact for your company. The contact person is the employee of the provider, contracting entity, controlling entity, parent company, sole member, governmental body or related-party management company that is designated to be contacted concerning information reported on the RFR. The contact person should be able to answer questions about the contents of your contract's RFR that arise during the HHSC Provider Finance Department's analysis process.

Preparer Information

Enter the contact name, title, organization, address, phone number, fax number and email address for the preparer of this report.

General Information

Texas County Code in Which Accounting Records are Located

Report the 3-digit county code for the Texas County in which the accounting records and supporting documentation used to prepare this compensation report is located. Select your county code from the drop down menu. If the accounting records are located outside the state of Texas, enter "999".

Preparer of this report attended the required annual Report Training last year.

Check "Yes" if the Preparer attended the required training. Cost Report training attendance will be verified by HHSC Provider Finance. Reports submitted by preparers who have not completed the proper cost report training will not be considered acceptable reports. Such reports will not be processed until the required cost report training has been completed.

Total number of other State of Texas contracts

If the contracting entity holds any other contracts that are participating in the Attendant Compensation Rate Enhancement, report the total number of contracts in the box provided and list the type of contract (i.e., HCS/TxHmL, PHC, CLASS, RC, DBMD) with its 9-digit contract number in the space provided.

Address to send all future correspondence for this report

Select the address to which you want all future correspondence concerning this report to be mailed. The two choices correspond to the addresses of the contracted entity and the contracted provider.

Owner-Employee or Other Related-Party Expenses

Check "Yes" if you are including the cost of owner-employees or other related party employees functioning as attendants on this report.

Check "Yes" if you are including the cost of services purchased from a related party individual or organization on this report.

Allocation of Expenses

Check "Yes" if you are including expenses that are the result of the allocation of expenses. The allocation summary must be submitted electronically.

All Other State Contracts List

If you indicated you had other State of Texas contracts, report the contract number and select the type of program from the drop down list.

Residential Services

Number of Miles Reimbursed

Report the number of miles reimbursed for attendants provided Residential services. The reimbursement per mile will be checked by HHSC against the maximum allowed by the state.

Mileage Reimbursement

Report the mileage reimbursement paid to Residential attendants. Refer to the DEFINITIONS section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles reported to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel.

Paid Hours – Residential

Report the total number of hours paid for Residential attendants – both employee and contract labor, including hours for training, paid leave, or travel time between individuals. The employee hours reported should reconcile with your payroll ledger for total hours worked. Reported hours must be associated with allowable costs as defined in 1 TAC §355.103(b)(1). Report all hours to **two** decimal places.

Salaries and Wages and Compensation – Residential

Report attendant salaries and wages for Residential attendants. Report only salaries and wages for individuals employed by the provider for whom FICA contributions are made. Report compensation for contract staff delivering Residential attendant services. See the DEFINITIONS section for the definition of an attendant and for requirements pertaining to staff members functioning in more than one capacity. Salaries and wages include overtime, bonuses, and taxable fringe benefits such as accrued/taken vacation, accrued/taken sick leave, and other allowances.

1 TAC §355.103(b)(1)(A)(iii)(II)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for Residential attendants delivering Non-Day Habilitation attendant.

Payroll Taxes - State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for Residential attendants delivering attendant services. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be submitted electronically.

Workers' Compensation – Insurance (WCI) Premiums

If your component code, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for Residential attendants. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your component code, any of its controlling entities, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance) and must be reported.

WCI premium expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be submitted electronically.

Workers' Compensation - Paid Claims

Report medical claims paid for employee on-the-job injuries for Residential attendants. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries for the staff, report the amount of claims paid in this item. If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct-costed or allocated based upon payroll. If paid claims are allocated, an acceptable allocation summary must be submitted electronically.

Employee Benefits - Health Insurance

Report employer-paid health insurance for Residential attendants. Employer-paid health insurance premiums must be direct-costed.

Employee Benefits - Life Insurance

Report employer-paid life insurance Residential attendants. Employer-paid life insurance premiums must be direct-costed.

Employee Benefits - Other Benefits

Report any employer-paid disability insurance and retirement contributions for Residential attendants. These benefits must be direct-costed. The contracted provider's unrecovered cost of meals and room-and-board furnished to direct care staff, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements and job certification renewal fees are not to be reported as benefits; unless they are subject to payroll taxes, in which case they are to be reported as salaries and wages. Other than mileage reimbursement for allowable transportation of individuals receiving services, costs that are not employee benefits and are not subject to payroll taxes are not to be reported on the RFR; these costs may be reported on the provider's cost report in the appropriate items. In the space provided, describe the amount and type of each benefit comprising the total amount reported.

1 TAC §355.103(b)(1)(A)(iii)(II)

Total Residential Attendant Cost

Total total cost for attendants providing Residential services is automatically calculated.

Day Habilitation Services

Number of Miles Reimbursed

Report the number of reimbursed miles for attendants provided Day Habilitation services. The reimbursement per mile will be checked by HHSC against the maximum allowed by the state.

Mileage Reimbursement

Report the mileage reimbursement paid to attendants. Refer to the DEFINITIONS section regarding mileage reimbursement. The amount of mileage reimbursement reported in this item will be divided by the number of miles to verify mileage reimbursement ceilings. Allowable mileage reimbursement cannot exceed the reimbursement rate applicable for the reporting period as set by the Texas Legislature for state employee travel.

Paid Hours – Day Habilitation

Report the total number of hours paid for Day Habilitation attendants, including hours for training, paid leave, or travel time between individuals. The hours reported in this line item should reconcile to your payroll ledger for total hours worked.

Report the total number of hours paid to contract staff delivering Day Habilitation attendant. Reported hours must be associated with allowable costs.. Report all hours to two decimal places.

1 TAC §355.103(b)(1)

NOTE: If a provider contracts with a related-party entity to provide contracted Day Habilitation services, the hours, wages, taxes and benefits must be reported as if they were for the staff of the provider.

Salaries and Wages and Compensation - Day Habilitation

Report accrued salaries and wages for Day Habilitation attendants. Report only salaries and wages for individuals employed by the provider for whom FICA contributions are made. Report compensation for contract staff delivering Day Habilitation attendant services. See special note above for reporting Day Habilitation services contracted with a related-party entity. See the DEFINITIONS section for the definition of an attendant and for requirements pertaining to staff members functioning in more than one capacity. Salaries and wages include overtime, bonuses, and taxable fringe benefits such as accrued/taken vacation, accrued/taken sick leave, and other allowances.

1 TAC §355.103(b)(1)(A)(iii)(II)

Payroll Taxes – FICA and Medicare

Report both FICA and Medicare taxes for Day Habilitation attendants.

Payroll Taxes - State and Federal Unemployment

Report both federal (FUTA) and state (TUCA) unemployment expenses for Day Habilitation attendants. If this item is blank, provide a detailed explanation in the space provided as to why no unemployment expenses are reported. Unemployment expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be submitted electronically.

Workers' Compensation – Insurance (WCI) Premiums

If your component code, any of its controlling entities, or its parent company/sole member is a subscriber to the Workers' Compensation Act, report the WCI premiums paid to your commercial insurance carrier for Day Habilitation attendants. Premium costs include the base rate, any discounts for lack of injuries, any refunds for prior period overpayments, any additional modifiers and surcharges for experiencing high numbers of injuries (such as being placed in a risk pool).

If your component code, any of its controlling entities, or its parent company/sole member is not a subscriber to the Workers' Compensation Act, there are alternate insurance premium costs that can be reported in this item. Acceptable alternate insurance policies include industrial accident policies and other similar types of coverage for employee on-the-job injuries. Health insurance is not worker's compensation.

If your commercially-purchased insurance policy does not provide total coverage and has a deductible and/or coinsurance clause, any deductibles and/or coinsurance payments made by the employer on behalf of the employee would be considered paid claims (i.e., self-insurance) and must be reported.

WCI premium expenses may be allocated based upon payroll; in such a situation, an acceptable allocation summary must be submitted electronically.

Workers' Compensation - Paid Claims

Report medical claims paid for employee on-the-job injuries for Day Habilitation attendants. If you were not a subscriber to the Workers' Compensation Act (i.e., traditional workers' compensation insurance policy), and you paid workers' compensation claims for employee on-the-job injuries for the staff whose salaries and wages are reported, report the amount of claims paid in this item. If you maintained a separate banking account for the sole purpose of paying your workers' compensation claims for employee on-the-job injuries (i.e., a nonsubscriber risk reserve account), the contributions made to this banking account are not allowable. Paid claims may be direct-costed or allocated based upon payroll. If paid claims are allocated, an acceptable allocation summary must be submitted electronically.

Employee Benefits - Health Insurance

Report employer-paid health insurance for Day Habilitation attendants. Employer-paid health insurance premiums must be direct costed.

Employee Benefits - Life Insurance

Report employer-paid life insurance for Day Habilitation attendants.. Employer-paid life insurance premiums must be direct-costed.

Employee Benefits - Other Benefits

Report any employer-paid disability insurance and retirement contributions for Day Habilitation attendants whose salaries and wages are reported. These benefits must be direct-costed. The contracted provider's unrecovered cost of meals and room-and-board furnished to direct care staff, uniforms, staff personal vehicle mileage reimbursement, job-related training reimbursements and job certification renewal fees are not to be reported as benefits; unless they are subject to payroll taxes, in which case they are to be reported as salaries and wages. Other than mileage reimbursement for allowable transportation of individuals receiving services, costs that are not employee benefits and are not subject to payroll taxes are not to be reported on the RFR; these costs may be reported on the provider's cost report in the appropriate items. In the space provided, describe the amount and type of each benefit comprising the total amount reported.

1 TAC §355.103(b)(1)(A)(iii)(II)

Day Habilitation 3rd-Party Contract (not Related Party)] Paid Days

Report the total number of days during the reporting period for which you paid 3rd-party contractors for Day Habilitation services.

Day Habilitation 3rd-Party Contract (not Related Party) Compensation

Report the total amount paid to 3rd-party contractors for the number of days of service reported. Do not make any reductions. **You do not need to report the specific expenses of the 3rd-party contractor.** Attendant compensation of contracted third-party Day Habilitation will be automatically calculated at 50% of total compensation for this line item.

Total Day Habilitation Attendant Cost

The Total cost for attendants providing Non-Day Habilitation services is automatically calculated.

Days of Service

Report the total number of days of ICF/IID services by facility size and Level of Need provided to all individual clients during the reporting period. In addition to the billed days of service, you should include days of service provided for which you may never be reimbursed (e.g., service provided to a client whose doctor's orders are not up-to-date) or for which you receive reimbursement from another source (Private Pay).

Schedule A: Reserved for Future Use
Schedule B: Reserved for Future Use

Schedule C:

This schedule must be completed by **every** contracted provider that has an owner-employee or other related-party employee acting as an attendant regardless of whether the owner-employee or other related-party employee received **any compensation** for their services during the reporting period.

For reporting purposes, an employee who meets the definition of a related party or an owner who is a sole proprietor, a partner owning 5% or more of the partnership, or a corporate stockholder owning 5% or more of the outstanding stock of the contracted provider must report their compensation on a Schedule C (these meet the definition of an "owner-employee").

If no compensation was paid, received, or properly accrued during the reporting period for an owner-employee or a related-party employee, provide an explanation in Part 1 - allocation method on why no compensation is being reported. Also, enter "0" as the amount in Part 2 - Associated Services Salaries & Wages section.

An organizational chart must be electronically submitted indicating the owner-employee's or the related-party employee's name and position within the organization. When organizational structures are composed of several corporations and the owner-employee and/or other related-party employee is associated with more than one of the corporations, it is necessary to submit at least two organizational charts: one picturing the entire organizational structure of various corporations and one detailing the organizational structure of the corporation providing the services covered by the specific RFR.

Allowable Compensation

Allowable compensation for an owner-employee or other related-party employee is governed by the principles that the services rendered are necessary functions, that the compensation is for the reasonable value of services rendered, that the compensation is not based on profitability, and that the services performed do not duplicate those performed by another employee of the component code.

A function is deemed necessary when, if the owner or related party had not performed said function, the component code would have had to employ another person to perform that function. To be necessary, a function must pertain to direct or indirect activities in the provision or supervision of contracted resident services.

The test of reasonableness requires that the compensation of owner-employees and other related-party employees be such an amount as would ordinarily be paid for comparable services performed by non-owners or unrelated parties. Reasonable compensation is limited to the fair market value of services rendered by the owner-employee or other related-party employee in connection with resident care. Education and experience of the owner are pertinent only as they relate to the job being performed and the services being rendered, in this case, attendant services.

NOTE: Record all monetary amounts rounded to the nearest whole dollar (with no zeros included for cents).

1 TAC §355.103(b)(2)

Part 1 - Compensation

Name

Indicate the name (Last Name, First Name, and Middle Name/Initial) of the owner-employee or the related-party employee.

Title

Indicate the title of the owner-employee or other related-party employee. The title must correspond to the title indicated on the organizational chart submitted.

Type of Position

Identify the type of position filled by the owner-employee or other related-party employee. Only attendant positions should be included in this RFR.

Location of Position within Organizational Structure

Indicate the location of the owner-employee's or other related-party employee's position within the organizational structure (i.e., component code, contracting entity, a controlling entity, or parent company/sole member/related-party management company). The location of position should relate to the organizational chart(s) submitted.

Description of Duties

Provide a description of the duties performed by the owner-employee or other related-party employee as they relate to the specific RFR or attach and properly cross-reference a copy of the person's written job description and provide a summary of how those duties relate to the specific RFR. Only attendant positions should be included on this RFR.

TAC §355.105(b)(2)(B)(xi).

Relationship to Provider

Indicate the owner-employee's or other related-party employee's relationship to the contracted provider. If the schedule is being completed for an owner-employee, indicate that the employee is an owner and describe the type of ownership (e.g., owner-sole proprietor; owner- % partner; owner- % stockholder). If the schedule is being completed for a related-party employee other than the owner, identify the relationship (e.g., husband of owner-sole proprietor; daughter-in-law of % partner; brother of % stockholder). If the schedule is being completed for a member of the Board of Directors (related through control), identify that fact in this item.

Direct Costing Method

If the services provided by this employee benefited more than the component code for which the RFR is being completed, if the employee's salary is reported in more than one item on this RFR, or if the employee performed both attendant and nonattendant functions for this component code, the salary must be directly charged based upon timesheets. Describe the basis upon which the compensation has been directly charged to this report or between line items. For example, you might state that the salary has been directly charged based upon daily timesheets, submit a copy of a completed timesheet, submit a copy of the written instructions applicable to the completion of the timesheet, report the total number of hours recorded by all

timesheets during the reporting period (the denominator), report the total number of hours directly chargeable to the specific report based upon the results of the daily timesheets (the numerator), and show the calculation of the percentage of compensation directly charged to this report (a percentage with two decimal places).

Percentage of Ownership

If the schedule is being completed for an owner-employee, enter the percentage of ownership for that employee. If the schedule is being completed for a related-party employee who has no ownership interest, enter "0" as the ownership percentage. If the schedule is being completed for a related-party employee who is the spouse of an owner in a community property state, indicate the same ownership percentage as the owner.

Number of Hours Worked

Report the number of hours worked during the reporting period by the employee in order to earn the total compensation indicated. In other words, if the total compensation was divided by the hours worked, the result would be the employee's average compensation per hour.

Part 2 – Allocation of Compensation

Breakdown of Total Compensation

Provide a breakdown by business component of how the total allowable compensation reported was directly charged. If the owner-employee or other related-party employee performed both attendant and nonattendant functions for this component code, provide a breakdown between the employee's attendant and nonattendant compensation.

The reported compensation for the owner-employee or other related-party employee must include the total compensation received from all business entities (components) which benefit from his/her effort or work. If the business component has a state of Texas vendor/provider number, report the number in the business component blank (e.g., PHC #XXXXXXXXXX; CLASS #XXXXXXXXXX; DAHS #XXXXXXXXXX; RC #XXXXXXXXXX; HCS/TxHmL #XXXXXXXXXX).

Compensation should be directly charged to each business entity based either on the level of effort involved in providing services to or working for the entity and supported by daily timesheets.

Total Compensation

The amount indicated as the Total Compensation is automatically calculated based on the amounts reported for each business component.

Percent of Total Hours

Report the percentage of the employee's total hours in Part 1 that has been directly charged to this report. Report the percentage with two decimal places (i.e., 33.33%).

Percent of Total Compensation

Report the percentage of the total employee compensation calculated in Part 2 that has been directly charged to this report. Report the percentage with two decimal places (i.e., 33.33%).

Associated Services Salaries & Wages

Select the service type from the drop down list and report the salaries and wages of the owner-employee or other related-party employee.

Certification Pages

Report Certification

This page must be completed and signed electronically by an individual legally responsible for the conduct of the provider, such as an owner, partner, Corporate Officer, Association Office, governmental official or L.L.C. member.

Multi-contract organizations participating as individuals may submit one RFR containing original signatures. All other reports submitted by the multi-contract provider can be submitted with copies of the original certification page. For multi-contract organizations that choose this option:

- The original certification page must include a list of the 9-digit contract numbers of the reports being submitted with copies of the original certification page
- The copies of the original certification page must indicate the 9-digit contract number of the report being submitted with the original certification page

Methodology Certification

This page must be signed electronically by the person identified on the cover page of this report as PREPARER. This person must be the individual who actually prepared the report or who has primary responsibility for the preparation of the report for the provider. Signing as PREPARER carries the responsibility for an accurate and complete report prepared in accordance with applicable methodology rules and instructions. Signing as PREPARER signifies that the preparer is knowledgeable of the applicable methodology rules and instructions and that the preparer has either completed the report himself/herself in accordance with those rules and instructions or has adequately supervised and thoroughly instructed his/her employees in the proper completion of the report. Ultimate responsibility for the report lies with the person signing as PREPARER. If more than one person prepared the report, an executed Methodology Certification page may be submitted by each preparer. Preparers should make note of the additional statement on Page 8, notifying preparers that they may lose their authority to prepare future reports if the reports are not prepared in accordance with all applicable rules, instructions and mandatory training materials.

Definitions

Accrual Accounting Method

Method of accounting in which revenues are recorded in the period in which they are earned and expenses are recorded in the period in which they are incurred. If a provider operates on a cash basis, it will be necessary to convert from cash to accrual basis for reporting purposes. Care must be taken to ensure that a proper cutoff of accounts receivable and accounts payable occurred both at the beginning and ending of the reporting period. Amounts earned although not actually received and amounts owed to employees and creditors but not paid should be included in the reporting period in which they were earned or incurred. Allowable expenses properly accrued during the reporting period must be paid within 180 days after the end of the reporting period in order to remain allowable costs for reporting purposes. If accrued expenses are not paid within 180 days after the end of the reporting period, the expense is unallowable and should not be reported on the report.

In situations where a contracted provider, any of its controlling entities, its parent company/sole member, or its related-party management company has filed for bankruptcy protection, the contracted provider may request an exception to the 180-day requirement for payment of accrued allowable expenses by submitting a written request to the Provider Finance Department of HHSC. The written request must be submitted within 60 days of the date of the bankruptcy filing or at least 60 days prior to the due date of the report for which the exception is being requested, whichever is later. The contracted provider will then be requested by the Provider Finance Department to provide certain documentation, which must be provided by the specified due date. Such exceptions due to bankruptcy may be granted for reasonable, necessary and documented accrued allowable expenses that were not paid within the 180-day requirement.

Attendant

An unlicensed caregiver providing direct assistance to the clients with Activities of Daily Living (ADLs) and Instrumental Activities of Daily Living (IADLs). Attendants do not include the director, administrator, assistant director, assistant administrator, clerical and secretarial staff, professional staff, other administrative staff, licensed staff or attendant supervisors, except in certain programs and services where they are delivering attendant services that cannot be delivered by another attendant, to prevent a break in service. To be allowable for the Attendant Compensation Rate Enhancement, attendant expenses must be direct-costed. Direct costing requires daily timesheets documenting time spent performing attendant services for the component code.

Contract Labor

Personnel for whom the contracted provider is not responsible for the payment of payroll taxes (such as FICA, FUTA and TUCA).

Contracted Provider

The business component with which HHSC contracts for the provision of ICF/IID services.

Controlling Entity

The individual or organization that owns the contracting entity.

Mileage Reimbursement

Reimbursement paid to the attendant for the use of his or her personal vehicle and which is not subject to payroll taxes.

Related Party

A person or organization related to the contracted provider by blood/marriage, common ownership, or any association which permits either entity to exert power or influence, either directly or indirectly, over the other. In determining whether a related-party relationship exists with the contracted provider, the tests of common ownership and control are applied separately. Control exists where an individual or organization has the power, directly or indirectly, to significantly influence or direct the actions or policies of an organization or institution. If the elements of common ownership or control are not present in both organizations, the organizations are deemed not to be related to each other. The existence of an immediate family relationship will create an irrefutable presumption of relatedness through control or attribution of ownership or equity interests where the significance tests are met. The following persons are considered immediate family for cost-reporting purposes: (1) husband and wife; (2) natural parent, child and sibling; (3) adopted child and adoptive parent; (4) stepparent, stepchild, stepsister, and stepbrother; (5) father-in-law, mother-in-law, brother-in-law, son-in-law, sister-in-law, and daughter-in-law; (6) grandparent and grandchild; (7) uncles and aunts by blood or marriage; (8) first cousins, and (9) nephews and nieces by blood or marriage. Disclosure of related-party information is required for all allowable costs reported by the contracted provider.

Workers' Compensation

For reporting purposes, the actual costs paid by the contracted provider during the reporting period related to employee on-the-job-injury (such as commercial insurance premiums or the medical bills paid on behalf of an injured employee).

State of Texas County Codes

County	Code	County	Code	County	Code	County	Code	County	Code
Anderson	001	Crockett	053	Hays	105	Mason	157	Shackelford	209
Andrews	002	Crosby	054	Hemphill	106	Matagorda	158	Shelby	210
Angelina	003	Culberson	055	Henderson	107	Maverick	159	Sherman	211
Aransas	004	Dallam	056	Hidalgo	108	McCulloch	160	Smith	212
Archer	005	Dallas	057	Hill	109	McLennan	161	Somervell	213
Armstrong	006	Dawson	058	Hockley	110	McMullen	162	Starr	214
Atascosa	007	Deaf Smith	059	Hood	111	Medina	163	Stephens	215
Austin	008	Delta	060	Hopkins	112	Menard	164	Sterling	216
Bailey	009	Denton	061	Houston	113	Midland	165	Stonewall	217
Bandera	010	DeWitt	062	Howard	114	Milam	166	Sutton	218
Bastrop	011	Dickens	063	Hudspeth	115	Mills	167	Swisher	219
Baylor	012	Dimmit	064	Hunt	116	Mitchell	168	Tarrant	220
Bee	013	Donley	065	Hutchinson	117	Montague	169	Taylor	221
Bell	014	Duval	066	Irion	118	Montgomery	170	Terrell	222
Bexar	015	Eastland	067	Jack	119	Moore	171	Terry	223
Blanco	016	Ector	068	Jackson	120	Morris	172	Throckmorton	224
Borden	017	Edwards	069	Jasper	121	Motley	173	Titus	225
Bosque	018	Ellis	070	Jeff Davis	122	Nacogdoches	174	Tom Green	226
Bowie	019	El Paso	071	Jefferson	123	Navarro	175	Travis	227
Brazoria	020	Erath	072	Jim Hogg	124	Newton	176	Trinity	228
Brazos	021	Falls	073	Jim Wells	125	Nolan	177	Tyler	229
Brewster	022	Fannin	074	Johnson	126	Nueces	178	Upshur	230
Briscoe	023	Fayette	075	Jones	127	Ochiltree	179	Upton	231
Brooks	024	Fisher	076	Karnes	128	Oldham	180	Uvalde	232
Brown	025	Floyd	077	Kaufman	129	Orange	181	Val Verde	233
Burleson	026	Foard	078	Kendall	130	Palo Pinto	182	Van Zandt	234
Burnet	027	Fort Bend	079	Kenedy	131	Panola	183	Victoria	235
Caldwell	028	Franklin	080	Kent	132	Parker	184	Walker	236
Calhoun	029	Freestone	081	Kerr	133	Panner	185	Waller	237
Callahan	030	Frio	082	Kimble	134	Pecos	186	Ward	238
Cameron	031	Gaines	083	King	135	Polk	187	Washington	239
Carnes	032	Galveston	084	Kinney	136	Potter	188	Webb	240
Carson	033	Garza	085	Kleberg	137	Presidio	189	Wharton	241
Cass	034	Gillespie	086	Knox	138	Rains	190	Wheeler	242
Castro	035	Glasscock	087	Lamar	139	Randall	191	Wichita	243
Chambers	036	Goliad	088	Lamb	140	Reagan	192	Wilbarger	244
Cherokee	037	Gonzales	089	Lampasas	141	Real	193	Willacy	245
Childress	038	Gray	090	LaSalle	142	Red River	194	Williamson	246
Clay	039	Grayson	091	Lavaca	143	Reeves	195	Wilson	247
Cochran	040	Gregg	092	Lee	144	Refugio	196	Winkler	248
Coke	041	Grimes	093	Leon	145	Roberts	197	Wise	249
Coleman	042	Guadalupe	094	Liberty	146	Robertson	198	Wood	250
Collin	043	Hale	095	Limestone	147	Rockwall	199	Yoakum	251
Collingsworth	044	Hall	096	Lipscomb	148	Runnels	200	Young	252
Colorado	045	Hamilton	097	Live Oak	149	Rusk	201	Zapata	253
Comal	046	Hansford	098	Llano	150	Sabine	202	Zavala	254
Comanche	047	Hardeman	099	Loving	151	San Augustine	203		
Concho	048	Hardin	100	Lubbock	152	San Jacinto	204		
Cooke	049	Harris	101	Lynn	153	San Patricio	205		
Coryell	050	Harrison	102	Madison	154	San Saba	206		
Cottle	051	Hartley	103	Marion	155	Schleicher	207		
Crane	052	Haskell	104	Martin	156	Scurry	208		